



MOVARIS Home My Process Queue Manager Process Tools Administration Preferences Documents Certainty COSO Framework : Accounting Processes : Accounting SubProcesses : Internal Controls : Risks : Control Objectives : Control Self-Assessment : Context : Results : Monitoring

Units

Find: Go

Unit	Name	Description	Cost Center	Status
People	Worldwide	Entire Company	8878890	Active
Bulk Register People				
Disclosure Committee				
References				
Assertions				
Unit Categories	APAC	APAC Unit	3334455	Active
Control Categories	Corporate	Corporate Unit	21332	Active
Financial Statement Accounts	DAF	DAF Unit	23424	Active
Control Structure	EMEA	European Unit	66943	Active
User Defined Fields	North America	North American Unit	33445	Active
PACCAR Financial		PACCAR Financial Unit	23424	Active
Peterbilt		Peterbilt Unit	231123	Active

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Figure 3a - Unit & Sub-Unit List Data Sample

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Figure 3b - Units and sub-unit list data sample and detail

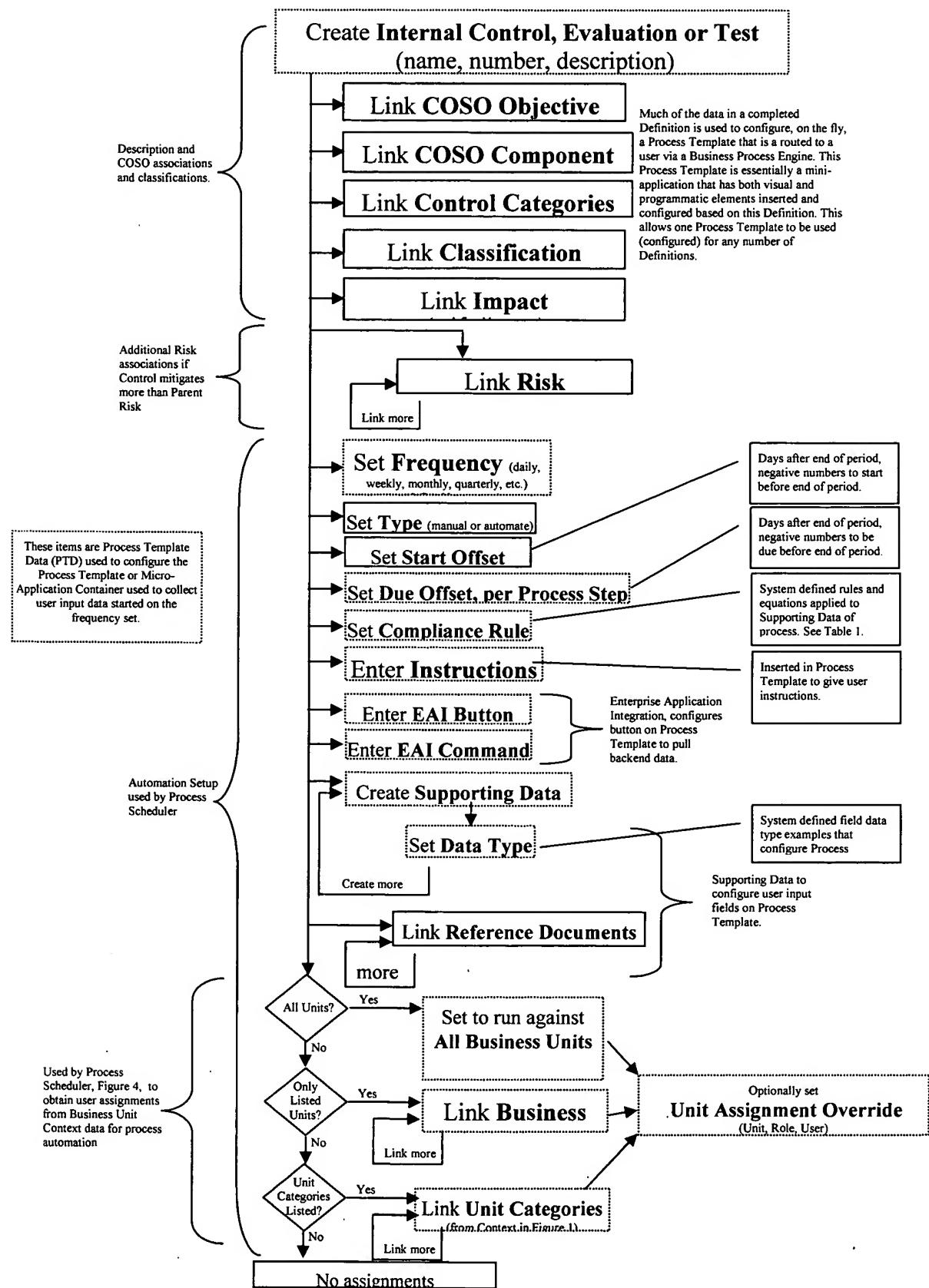
Default Assignments



Internal Control Process	Performer	Escalator
	Executor <input type="checkbox"/> Jane Smith	<input type="checkbox"/> Brian Tietje
	Execution Reviewer <input type="checkbox"/> <unassigned>	<input type="checkbox"/> <unassigned>
Evaluation Process		
	Evaluator <input type="checkbox"/> Internal Audit	<input type="checkbox"/> Brian Tietje
	Evaluation Reviewer <input type="checkbox"/> <unassigned>	<input type="checkbox"/> <unassigned>
Test Process		
	Tester <input type="checkbox"/> Audit Company	<input type="checkbox"/> Brian Tietje
	Test Reviewer <input type="checkbox"/> <unassigned>	<input type="checkbox"/> <unassigned>
Exception Process		
	Exception Reviewer <input type="checkbox"/> Ben Simons	<input type="checkbox"/> Brian Tietje
	Exception Approver <input type="checkbox"/> Stan Szeto	<input type="checkbox"/> Pia Moore
	Exception Manager <input type="checkbox"/> Pia Moore	<input type="checkbox"/> Stan Szeto
	Exception Discloser <input type="checkbox"/> Pia Moore	<input type="checkbox"/> Brian Tietje
Remediation Process		
	Remediation Reviewer <input type="checkbox"/> Tim Ellison	<input type="checkbox"/> Brian Tietje
	Remediation Designer <input type="checkbox"/> Stan Szeto	<input type="checkbox"/> Brian Tietje
	Remediation Approver <input type="checkbox"/> Pia Moore	<input type="checkbox"/> Brian Tietje
	Remediation Implementer <input type="checkbox"/> Stan Szeto	<input type="checkbox"/> Brian Tietje
Control Self-Assessment Set-up Process		
	Set-up Owner <input type="checkbox"/> <unassigned>	<input type="checkbox"/> <unassigned>

Initiate Control Self-Assessment Set-up process

10/710433 Replacement sheet Figure 4. Creation of Definitions Flow Chart



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Figure 5a, Internal control definition sample

Internal Control		SAVE
Certainty		
COSO Framework : Accounting Processes : Accounting Sub-Processes : Control Objectives : Risks : Internal Controls : Context : Control Self-Assessment : Results : Monitoring AP: Cash / ASP: Bank Account Reconciliations / CO: Cash Receipts and Cash Disbursements / RT: Cash Reported in Wrong Period / IC: Bank Statement and GL Reconciliations		
Number	01-107-01-01-01	
Name	Bank Statement and G/L Reconciliations	
Description	Bank statements must be reconciled against the General Ledger, and differences must be promptly resolved.	
COSO Objective <input checked="" type="checkbox"/> Strategic <input type="checkbox"/> Operations <input checked="" type="checkbox"/> Financial Reporting <input checked="" type="checkbox"/> Compliance		
COSO Component <input type="checkbox"/> Control Environment <input type="checkbox"/> Objective Setting <input type="checkbox"/> Event Identification <input type="checkbox"/> Risk Assessment <input type="checkbox"/> Risk Response <input type="checkbox"/> Control Activities <input type="checkbox"/> Information and Communication <input checked="" type="checkbox"/> Monitoring		
Control Categories <input checked="" type="checkbox"/> Authorization <input type="checkbox"/> Management Review <input checked="" type="checkbox"/> Segregation of Duties		
Classification	Detect	Impact
	High	High
RISKS	LINK	UNLINK
Number	Name	Description
01-107-01-01	Cash Reported in Wrong Period	
Cash receipts/transfers are recorded in the wrong period		

Figure 5b. Internal control definition sample

Automation

Frequency	Monthly
Type	Manual
Start	2 days after end of period (use negative number to start before end of period)
Due	5 days after end of period (use negative number for due before end of period)
Compliance Score	<input checked="" type="checkbox"/> Rule: Actual vs. Estimated (With ERP integration) <input type="checkbox"/> Low: 10 <input type="checkbox"/> Medium: 20 <input type="checkbox"/> High: 30 <input type="checkbox"/> Override: N

Instructions For each reporting period, retrieve the account actual from the GL system and compare the data to the bank balance. If the amounts reconcile, check the "Yes" box for in compliance. If the amounts do not reconcile, check the "No" box below for non-compliance. Due to the material nature of this internal control, mark the impact of HIGH so that the issue is automatically escalated to the appropriate person.

Backend Integration

Button Caption (ERP)
Commands

```
<EAI><Application name="JDBC-sqlServer"><Method name="SELECT"><Input><Output><Field
name="eai:value">FINANCIALS_SYSTEM.GL_ACTUALS</Field></Output></Method></Application><EAI>
```

Single Execution

Button Caption (ERP)
Commands

```
<EAI><Application name="JDBC-sqlServer"><Method name="SELECT"><Input><Output><Field
name="eai:value">FINANCIALS_SYSTEM.GL_ACTUALS</Field></Output></Method></Application><EAI>
```

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Figure 5c. Internal control definition sample

Supporting Data		Caption
Date	Type	
F1	Money	Adjusted Bank Statement Balance
F2	Yes / No	Does the G/L balance equal the adjusted bank balance?
F3	Yes / No	Was a monthly reconciliation performed?
F4	Yes / No	Is the monthly reconciliation attached?
F5	Yes / No	
F6	Yes / No	
F7	Yes / No	
F8	Yes / No	
F9	Yes / No	
F10	Yes / No	

References		Link	Unlink
Name	Type	Attachment	View
C. Bank Reconciliations	Company policy		

Evaluations		New	Delete
Number	Name	Impact	Frequency
C. 01-107-01-01-CSA01	Bank Reconciliation Self-Assessment	Low	Quarterly
C. 01-107-01-01-EVAL01	Definitional Evaluation	Low	Quarterly
C. 01-107-01-01-EVAL02	Internal Audit Evaluation	Low	As Needed

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Figure 5d. Internal control definition sample

Tests Number	Name	Description	New Impact	Delete Frequency
<input checked="" type="radio"/> OI-107-01-01-TEST02	Internal Audit Test	The company's internal audit group will test the G/L and Bank Reconciliation control on an annual basis.	Low	As Needed
<input checked="" type="radio"/> OI-107-01-01-TEST01	Line of Business Test	The Line of Business is responsible for testing the control on a quarterly basis	Low	Quarterly

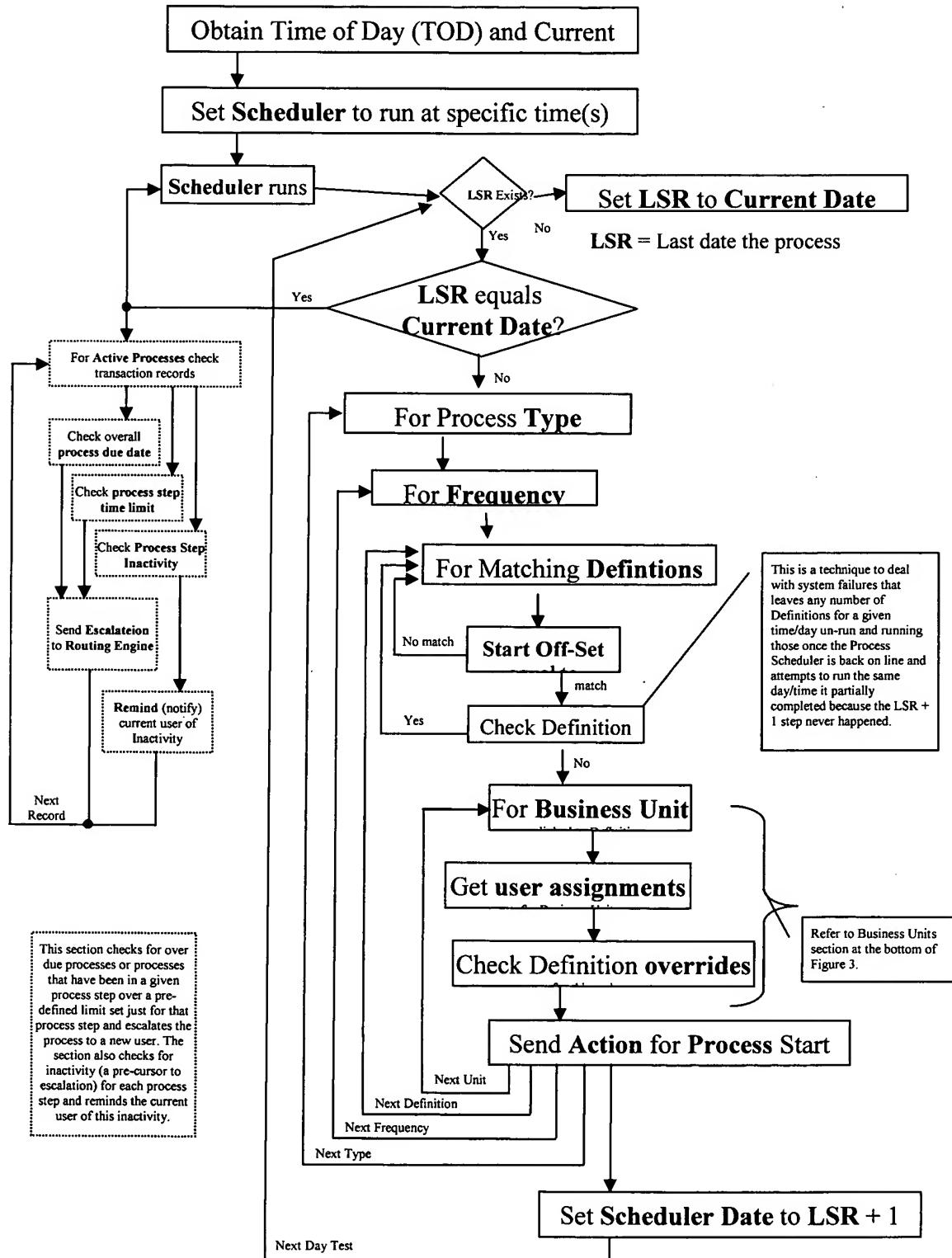
Units		Link Unlink
Control applies to <input checked="" type="checkbox"/> Only Listed Units		

Unit	Description	Status
<input checked="" type="radio"/> EMEA	European Operations	66943 Active
<input checked="" type="radio"/> North America	North American Operations	33445 Active

Init Assignment Overrides	Assignment	Make Primary Link Unlink
<input checked="" type="radio"/> Name		

No unit assignment overrides were found

10/710,433 Replacement Sheet Figure 6. Scheduler Flow Chart



10/710,433 Replacement Sheet Figure 8: Application Container with Sample Data

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<p>Initiated By: Movaris Certainty</p> <p>Executed By: Jane Smith</p>	<p>Date Sep 09, 2003</p> <p>Date Sep 09, 2003</p>
<p>Ref #: BANKSTATEMENTAND15857143EXEC</p>	
<p>Internal Control Execution</p> <p>You have been assigned the following internal control execution task for the North America unit for the monthly reporting period ending September 30, 2003. This activity is due by October 5, 2003.</p> <p>Please complete the task identified below, collect the required information and then press the Submit button. Your input will be logged and follow up actions will be automatically initiated as appropriate. After your submission, no further action on your part is required.</p> <p>Control: Bank Statement and G/L Reconciliation OI-107-01-01-01</p> <p>Description</p> <p>Bank statements must be reconciled monthly against the general ledger, and differences must be promptly resolved.</p>	
<p>Instructions</p> <p>As the Accounts Payable Manager, for each reporting period, retrieve the account actual from the GL system and compare the data to the bank balance. If the amounts reconcile, check the "Yes" box for in compliance. If the amounts do not reconcile, check the "No" box below for non-compliance. Due to the material nature of this internal control, mark the impact of HIGH so that the issue is automatically escalated to the appropriate person.</p>	
<p>G/L System Balance >> \$1,500,000.00</p> <p>Adjusted Bank Statement Balance >> \$1,500,000.00</p>	

10/710,433 Replacement Sheet Figure 10. Configuration and Initialization Flowchart

